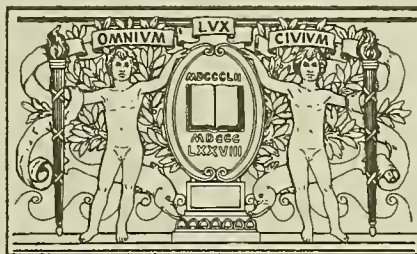


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FINANCE COMMISSION

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There are presently before your Committee five (5) bills (H 714, H 1104, H 2246, H 2457 & S 265) which seek to apportion Suffolk County costs, now borne completely by Boston, among the several municipalities comprising Suffolk County.

In 1969, the Finance Commission challenged the constitutionality of existing statutes which exempt Revere, Chelsea, and Winthrop from participation in the cost of running Suffolk County. This suit did not succeed but very useful background material was developed at that time for placing this issue in proper perspective.

Suffolk County is made up of four communities - Boston, Chelsea, Revere, and Winthrop. It differs from all other Massachusetts counties in one major respect: Whereas the cities and towns in all other counties contribute to the maintenance of county government, according to a state and county tax apportionment schedule enacted by the General Court (chapter 660 of the Acts of 1963), all Suffolk County expenses are borne by the City of Boston. An apportionment for Suffolk County appears in the 1963 statute, but by special acts passed more than a century ago the Cities of Chelsea and Revere and the Town of Winthrop are exempt from county taxation.



When the exemption was granted, in exchange for certain concessions designed to eliminate duplication in government, the additional tax burden imposed on the taxpayers of Boston was less than \$100. Today, as a result of the increased cost of county government and of the relative growth of Chelsea, Revere, and Winthrop compared with that of Boston, the additional burden is more than a million dollars a year.

Constitutionality, however, is not the only issue involved in this case. Justice and equity, and the basic premise that Suffolk County be treated like all other counties in this respect, represent the basis on which this matter should be settled. The following material supports that contention.

A Suffolk County: 1830 to Present.

County government has existed in Massachusetts for more than three centuries. The principal function of the counties has been the administration of the court system. In addition, counties have operated in a variety of other governmental areas, including the recording of deeds, operating of health and correctional institutions, building of roads and bridges, and the like.

From at least 1691 each county was governed by a Court of Sessions, the functions of which were later taken over in most counties by county commissioners. These courts exercised executive and ministerial, as well as judicial, powers, among which were the erection and maintenance of jails and other county buildings, allowance of county accounts, assessment of county taxes, and other duties imposed by the General Court, in addition to adjudicating civil and criminal cases.



Suffolk County, consisting of Boston and Chelsea¹, operated as did the other counties until 1821. In that year popular feeling ran strongly against the Court of Sessions; and several prominent citizens filed a petition to abolish that court and to make Boston a county by itself. This was opposed by the inhabitants of Chelsea, who pointed to the long connection between Chelsea and Boston² and to Chelsea's proprietary interest in county property.

The controversy was resolved by the passage of Chapters 109 and 110 of the Acts of 1821. Under Chapter 109 the Court of Sessions was abolished and its duties given to the Mayor and Aldermen of the City of Boston. The statute provided "that the Town of Chelsea shall continue to be a part of the County of Suffolk for all purposes relating to the administration of justice, as though this act had not been passed; excepting that the Town of Chelsea shall not be liable to taxation for any county purposes, until the Legislature shall otherwise order...." (emphasis supplied). By this means the residents of Chelsea were granted representation without taxation at the level of county government. This had the effect of breaking the political logjam, and the City of Boston could then be established (Chapter 110) as successor to the Court of Sessions (except for its judicial powers and duties) and with the control over both

1

In 1821 Chelsea included the present cities of Chelsea and Revere and the Town of Winthrop. In 1846 the Town of North Chelsea was incorporated (St. 1846, c. 127), and in 1852 a portion of North Chelsea became the Town of Winthrop (St. 1852, c. 53). The remainder of North Chelsea was renamed Revere in 1871 (St. 1871, c. 126).

2

Originally Chelsea was part of the Town of Boston. Finding it difficult to travel to town meetings, the inhabitants erected their own meeting house, and in 1738, Chelsea was made a separate township. (St. 1738, c. 17).

city and county government.

In 1831 the common council of Boston renewed the effort to have Chelsea set off from the county, and again Chelsea claimed its vested right to remain in the county. This controversy was settled by Chapter 65 of the Acts of 1831, which provided that "the connection which by law now subsists between the City of Boston and the Town of Chelsea shall continue" on the condition that Chelsea convey to Boston all of its interest in county property and "relinquish" to Boston "the exclusive care, management, jurisdiction and regulation of the court houses, jails, house of correction and all other (county property)."

For the last 138 years the operations of Suffolk County have continued under the structure established by the 1821 and 1831 statutes. Meanwhile, however, the population and valuation ratios within Suffolk County have changed significantly. These changes are shown by the following charts.

Chart 1: Suffolk County Population

<u>YEAR</u>	<u>BOSTON</u>	<u>%</u>	<u>CHELSEA</u>	<u>%</u>	<u>REVERE</u>	<u>%</u>	<u>WINTHROP</u>	<u>%</u>
1830	61,392	98.8	771	1.2				
1905	595,380	91.3	37,289	5.7	12,659	1.9	7,034	1.1
1915	745,439	90.1	43,426	5.3	25,178	3.0	12,758	1.6
1925	779,620	89.0	47,247	5.4	33,261	3.8	16,158	1.8
1935	817,713	89.6	42,673	4.7	35,319	3.9	17,001	1.8
1945	766,386	89.0	39,940	4.6	35,687	4.1	18,696	2.2
1955	724,702	88.4	36,826	4.5	39,565	4.8	18,704	2.3
1965	616,326	87.3	27,098	3.8	42,394	6.0	20,398	2.9



Chart 2: Suffolk County Valuations (000's omitted)

<u>YEAR</u>	<u>BOSTON</u>	<u>%</u>	<u>CHELSEA</u>	<u>%</u>	<u>REVERE</u>	<u>%</u>	<u>WINTHROP</u>	<u>%</u>
1830	\$60,698	99.6	\$244	.4				
1902	1,191,274	96.5	23,946	1.9	\$11,103	.9	\$7,955	.6
1912	1,481,819	96.0	28,147	1.8	19,800	1.3	14,761	1.0
1940	1,483,234	93.1	44,474	2.8	40,092	2.5	24,881	1.6
1955 ³	1,541,600	92.0	46,800	2.8	59,400	3.5	28,700	1.7
1963 ⁴	<u>1,628,334</u>	<u>90.9</u>	<u>52,087</u>	<u>2.9</u>	<u>72,400</u>	<u>4.0</u>	<u>38,829</u>	<u>2.2</u>
1968	\$1,900,000	84.1	\$82,000	3.6	\$190,000	8.4	\$86,000	3.8

The growth of Chelsea, Revere and Winthrop, compared with that of Boston, is shown clearly by these charts. In terms of population Chelsea, Revere and Winthrop went from 1.2% of the county in 1830 to 12.7% in 1965. The shift in valuation ratios is proportionally even greater, with a growth from .4% in 1830 to 9.1% in 1963. Stated somewhat differently, the non-Boston portion of the county is 11 times greater than it was in 1830, measured in number of inhabitants, or 23 times greater than it was in 1830, measured in valuation of property. Meanwhile, as Boston has shrunk in relative terms, the cost of county government has multiplied several hundred times over. The effect of these diverging factors is discussed in the next section.

³ St. 1963, c. 660.

⁴ H. Doc. 4731 (1969) - Biennial Report of State Tax Commission (See G. L. c. 58, s10C).



B. The Cost to Boston.

The net expenses of Suffolk County in 1830 were \$15,338.

The population and valuation figures were as follows:

	<u>Population</u>	<u>Valuation</u>
Boston	61,392	\$60,698,200 ⁵
Chelsea	771	244,261

Had Chelsea been required to pay its share of county expenses for that year it would have paid less than \$100 (based on valuation).

As the 19th century progressed, however, it became increasingly clear that Boston would pay dearly for the compromises struck by the Acts of 1821 and 1831. In his 1856 inaugural address Boston's Mayor Rice recognized the problem, commenting that since 1831 Chelsea had twice divided (North Chelsea and Winthrop) "all looking to Boston for county privilege, and yet no one of these towns pays a dollar toward defray-
ing the county expenses."⁶

Shortly thereafter a joint committee was appointed "to confer under the direction of His Honor the Mayor, with the municipal authorities of Chelsea, North Chelsea and Winthrop, as to the expediency of readjusting the county expenses and obligations."⁷

5

These figures, and much of the other historical material, are taken from H. Doc 2090 (1914), where the Chelsea valuation figure is stated to be based on "somewhat doubtful authority" (at page 9). The report of the House Committee on valuation, dated Jan. 3, 1832, gives the identical figure for Chelsea but gives the figure \$80,000,000 for Boston.

6

Mayors' Inaugurals, ii, p. 115 (1856).

7

City Documents, no. 98 (1860).



Nothing appears to have come of this committee's work, and the same can be said of subsequent attempts. Early in this century efforts toward reform were again launched. The Finance Commission of 1907 called attention to the high cost of Suffolk County government (1907 expenditures were \$1,500,090) and to the fact that Boston bore virtually all of this expense.⁸ Two years later the General Court re-enacted section 12 of the 1821 statute, to the effect that "the city of Chelsea and the Towns of Revere and Winthrop shall not be taxed for county purposes."⁹

In 1910 the Legislature passed a resolve designed to apportion county expenses among the cities and towns of Suffolk County. Under this approach the Supreme Judicial Court was to appoint a reapportionment commission whose decision, upon approval by the Court, was to be final and binding.¹⁰ This method of undoing what the Legislature had done was struck down as an unconstitutional delegation to the judiciary of a legislative function.¹¹

The Legislature then enacted chapter 470 of the Acts of 1913, pursuant to which a commission was appointed to "consider and report" upon "an adjustment and apportionment of the expenses of the County of Suffolk." The work of this commission is embodied in House Document No. 2090 (1914), a report which reviewed in detail the cost to Boston of the Suffolk County System. Between 1831 and 1913, the net

8

Finance Commission, i. pp. 389-400.

9

St. 1909, c. 490, s. 52

10

Resolve 1910, c. 109, amended St. 1911, c. 482

11

City of Boston v. City of Chelsea, 212 Mass. 127 (1912).



expenditures incurred by Boston for the operation of Suffolk County exceeded \$31 million dollars,¹² not including the cost of erecting and furnishing the Pemberton Square court house. The report of 1914 states that "if Chelsea and its successors had paid their proportion of the county tax from 1851¹³ to the present time (1914), it would have amounted to at least \$750,000, all of which Boston has paid." (p. 12).

Appended to the 1914 report was a proposed legislative bill providing for the apportionment of Suffolk County expenses among Boston, Chelsea, Revere and Winthrop, in accordance with the latest state valuation. The bill also provided that fines received by the Chelsea district court and by the East Boston district court from Winthrop cases would be paid over to the city of Boston rather than to Chelsea and Winthrop.¹⁴ This bill was not enacted.

In 1940 the Boston Municipal Research Bureau published a report entitled "County Government in Boston." This report reviewed the history and structure of Suffolk County government and concluded that for 1940, if Suffolk County expenses had been allocated as county

¹²
H. Doc. 2090 at p. 30

¹³
The 1831 statute granted an absolute exemption for twenty years.

¹⁴
To this day Chelsea and Winthrop receive these fines, pursuant to G. L. c. 280, s2, while all other Suffolk County district court fines go into the city treasury. Bills requiring Chelsea, Revere and Winthrop to pay their proportionate share of Suffolk County expenses are filed in nearly every legislative session. Four such bills have been filed in 1969, H. 809, H. 2167, H. 2964 and H. 3446.

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taxes are apportioned elsewhere in Massachusetts, the results would have been:

Boston (93.1%)		\$3,007,030
Chelsea (2.8%)	\$93,570	
Revere (2.5%)	77,430	
Winthrop (1.6%)	<u>48,400</u>	219,400

Thus, in little more than a hundred years, the loss of \$100 in county tax revenues had grown to \$220,000 for a single year, all of which had to be paid by Boston taxpayers.

In 1958 a detailed study of the question was prepared by the Legislative Research Council in response to a House order authorizing further study of the organization and apportionment of expenses of Suffolk County.¹⁵ Table XIV of that report shows that by distributing 1955 Suffolk County expenses on the basis of equalized assessed valuations, the apportionment would have been as follows:

Boston (92.0%)		\$5,149,534
Chelsea (2.8%)	\$166,832	
Revere (3.5%)	150,148	
Winthrop (1.7%)	<u>94,538</u>	411,518

For that year the savings to the taxpayer of Boston, if treated the same as taxpayers of every Massachusetts community outside Suffolk County, would have been \$411,518.

Today, less than fifteen years later, the figures have more than doubled. For 1969 the net expenses of operating Suffolk County will be nearly \$11 million, as follows:

15

H. Doc. 2881, part of an omnibus House Order No. 3217 (1957). The report is H. Doc. 3030 (1958).



Mayor's Budget Recommendation	\$13,948,455
Cut by City Council	<u>46,907</u>
	\$13,901,548
Pension costs (approx.)	<u>976,803</u>
	\$14,878,351
Income (1968: fines, recording fees, etc.)	<u>3,910,779</u>
Net Expenses	\$10,967,572

If 1969 expenses were apportioned in accordance with the statutory apportionment schedule (Chapter 660 of the Acts of 1963), as are county costs in all other counties, the distribution would be

Boston (90.88%)		\$9,967,329.43
Chelsea (2.91%)	\$319,156.35	
Revere (4.04%)	<u>443,089.91</u>	
Winthrop (2.17%)	<u>237,996.31</u>	
		<u>1,000,242.57</u>
		\$10,967,572.00

For this year, then, Boston pays \$1,000,242 of the county expense attributable to Chelsea, Revere and Winthrop - ten thousand times what it paid on behalf of these communities in 1830. Taking the matter one step further, if the Legislature were to adopt the equalized valuation figures of the State Tax Commission for 1968 (see Chart 2 and footnote 4, above), in place of the 1963 statute, the cost to Boston of carrying the tax burden for the entire county would be \$1,739,018, representing nearly 16% of the net costs:

Boston (84.1%)		\$9,228,553.78
Chelsea (3.6%)	\$398,342.22	
Revere (8.4%)	<u>922,921.18</u>	
Winthrop (3.8%)	<u>417,754.82</u>	
		<u>1,739,018.22</u>
		\$10,967,572.00

The foregoing discussion does not attempt to deal with the functions and operations of county government in Massachusetts or to suggest how it might be changed. Rather our purpose has been to trace the development of the cost of running Suffolk County and to



show the ever increasing burden cast on the City of Boston because of the unique tax free status enjoyed by Chelsea, Revere, and Winthrop. Needless to say, the residents of these communities enjoy the benefits of county government to the same extent as do the residents of Boston.

Respectfully submitted,

Lawrence T. Perera, Chairman,

Joseph P. McNamara,

Russell S. Codman, Jr.,

Frederick R. H. Witherby, Esq.,

THE FINANCE COMMISSION.

Thomas J. Murphy,
Executive Secretary.



1. The first step in the process of identifying a problem is to define the problem. This involves identifying the symptoms of the problem and determining the scope of the problem. Once the problem has been defined, the next step is to identify the causes of the problem. This involves identifying the factors that are contributing to the problem and determining the underlying causes. Once the causes have been identified, the next step is to develop a plan of action. This involves identifying the steps that need to be taken to solve the problem and determining the resources that will be needed to implement the plan. Once a plan of action has been developed, the next step is to implement the plan. This involves carrying out the steps that have been identified in the plan and monitoring the progress of the implementation. Finally, the last step in the process is to evaluate the results of the implementation. This involves determining whether the problem has been solved and whether the resources have been used effectively.

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2. 1993-1994 "The Great Depression" (1993-1994)

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Journal of Management Studies, 19(1), 67-80.

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